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Trade and Development Board
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Thirty-fifth session
Geneva, 24–26 October 2018
Item 2 of the provisional agenda
Adoption of the agenda and organization of work

Provisional agenda and annotations

I. Provisional agenda

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II. Annotations to the provisional agenda

Item 1
Election of officers

1. In accordance with established practice, it is suggested that the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting elect a Chair and a Vice-Chair-cum-Rapporteur.

Item 2
Adoption of the agenda and organization of work

2. The Intergovernmental Working Group of Experts has three working days available to it. It is therefore suggested that the first plenary meeting on Wednesday, 24 October 2018, be devoted to procedural matters (agenda items 1 and 2) and the introduction of agenda item 3. Subsequent meetings will be devoted to a detailed discussion of agenda item 3 and the introduction and detailed discussion of agenda items 4, 5 and 6. The secretariat will prepare a tentative schedule indicating the issues to be dealt with by the meeting. The tentative schedule will be available on the first day of the session.

Documentation

TD/B/C.II/ISAR/84 Provisional agenda and annotations

Item 3
Enhancing the comparability of sustainability reporting: Selection of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals

3. Delegates at the thirty-fourth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting highlighted the essential role that accounting and enterprise reporting play in realizing the ambitions of the 2030 Agenda for Sustainable Development. High-quality financial and sustainability information reported by companies is essential for promoting financial stability, fostering an enabling investment climate, facilitating transparency and accountability, and supporting sustainable practices in consumption and production. In light of the increasing demand for information on sustainability reporting in recent years, supported by relevant developments at the international, regional and national levels, delegates at the thirty-fourth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting noted the importance of practical tools for countries to assist them in their efforts to harness the potential of the private sector as a contribution towards the attainment of the Sustainable Development Goals.

4. The thirty-fourth session of the Intergovernmental Working Group of Experts took note of the significant progress that was made during the intersessional period on developing a set of proposed core indicators for enterprise reporting, in alignment with the monitoring framework of the Inter-Agency and Expert Group on Sustainable Development Goal Indicators. In concluding their deliberations on this topic, delegates called on the UNCTAD secretariat to further advance work on a guidance document on the core indicators, in collaboration with leading stakeholders in the area of sustainability, integrated and
non-financial reporting. In cooperation with the Consultative Group on Enterprise Reporting and the Sustainable Development Goals, the UNCTAD secretariat has prepared the background documentation indicated below to facilitate deliberations on this agenda item.

Documentation

TD/B/C.II/ISAR/85	Enhancing the comparability of sustainability reporting: Selection of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals

Item 4
Issues of practical implementation of international standards of accounting and reporting in the public and private sectors

5. The thirty-fourth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting agreed to discuss issues of practical implementation of international standards of accounting and reporting in the public and private sectors. Accordingly, the UNCTAD secretariat has prepared the background documentation indicated below to facilitate deliberations on this agenda item.

Documentation

TD/B/C.II/ISAR/86	Issues of practical implementation of international standards of accounting and reporting in the public and private sectors

Item 5
Other business

6. Under this agenda item, the Intergovernmental Working Group of Experts may wish to follow up on issues addressed in earlier sessions and discuss recent applications by member States of the Accounting Development Tool.

Item 6
Provisional agenda for the thirty-sixth session

7. Discussions on the provisional agenda for the thirty-sixth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting will be proposed by taking into account the outcomes of deliberations of the thirty-fifth session of the Intergovernmental Working Group of Experts, as well as those of previous sessions.

Item 7
Adoption of the report

8. The Intergovernmental Working Group of Experts may wish to adopt agreed conclusions, as it deems necessary. Further, the Chair may wish to produce a Chair's summary. The final report will be compiled under the authority of the Chair after the conclusion of the session. It will be submitted to the next session of the Investment, Enterprise and Development Commission.